The Truth Regarding the Property, Taxation of the Church, and the Salaries of its Clergy

Evangelos P. Lekkos

Theologian and Lawyer

Translated from the original Greek:

Εὐάγγελος Π. Λέκκος
Ἡ αλήθεια γιά τήν περιουσία, τή φορολόγηση τής Εκκλησίας καί τή μισθοδοσία τών κληρικών της
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PROLOGUE

In the early 5th century, Empress Eudoxia, a holder of great wealth, seized the property of the patrician Theognostus after his death—whom she herself had exiled—plunging his widow and orphans into poverty and misery. Saint John Chrysostom, then Archbishop of Constantinople, protected the widow and orphans but did not hesitate to denounce the heartless queen, a stance that later cost him his exile.

The modern Greek State possesses vast real estate—60,443,500 acres in total, including that of local authorities and cooperatives—and pretends it wants to restore the landless with the 1,292,300 acres still held by churches, monasteries, metropolises, institutions, and organisations of the Church!

Read this brief study to uncover the truth. With evidence, it debunks the well-cultivated myth about the immense ecclesiastical wealth, the salaries of the clergy, and the alleged non-taxation of the Church.

The Empress and the Widow's Little Vineyard

The tactics employed by the modern Greek State against the Church over the 180 years of its free existence resemble those of the Byzantine Empress Eudoxia when Saint John Chrysostom served as Archbishop of Constantinople (early 5th century):

While she herself possessed immeasurable wealth and many estates, after the death of the patrician Theognostus, whom she had exiled, she seized his property, plunging the widow and his orphans into poverty and misery. Saint John Chrysostom protected them by introducing them into an ecclesiastical asylum. Still, he did not hesitate to criticise the ruthless and illegal behaviour of the empress in a letter, which later cost him his exile. But what is the parallel between that tactic and the modern Greek State? Here it is:

Greece has a total area of 131,957,400 acres. Of these, the agricultural land, which includes both farming and livestock interests, consists of:

- 29,500,000 acres of forests (22%)
- 52,500,000 acres of pastures (40%)
- 39,500,000 acres of agricultural land (30%).

Of the above areas, 61,441,900 acres are owned as follows:

- 43,598,000 acres by the State
- 15,553,200 acres by Local Government
- 1,098,400 acres by Cooperative Organizations
- 1,292,300 acres by the Church.

Thus, the Church owns 1.4% of the forest areas, 2.3% of the pastures, and 2.19% of the agricultural land, while the State holds 45.6% and Local Government holds 30.8%.*

And while this is the reality, every time the State wants to divert the attention of the people from its own problems, it "revives" the issue of "church property." With the assistance of some media outlets or other parties who are hostile to the Church or insufficiently informed, they cultivate the atmosphere and prepare the ground for the final - as they hope - invasion, aiming to seize whatever remains of this property, supposedly to distribute it to the landless. They plan to distribute only 1.96% of the Church's property, leaving untouched the 60,443,500 acres belonging to the Public, Local Government, and Cooperatives! In essence, the empress Eudoxia should take the widow's little vineyard, while she does not know what she possesses, where, and what it yields...

However, let us briefly expose all the aspects of the issue of "church property " to reveal the lies associated with it and the truth that debunks the well-cultivated myth regarding the "immense" property supposedly held and owned by the Church.

Necessary Clarifications

To begin, we address the reasonable questions of well-meaning citizens, such as the following:

I

Is it rightful or appropriate for the Church to have property?

Unhesitatingly, we say yes. Just as every human being, as a physical and spiritual being, *does not live by every word that comes from the mouth of God alone, but also by bread* (cf. Luke 4:4), meaning they also need material goods, so too does the Church of Christ, as a divine-human organism, have a mission to carry out not only spiritual but also social work. For this work, dedicated individuals and material means are required, following the example and teaching of the Lord. He Who did not merely choose and prepare the Apostles for His work but also ordained that there should be a treasury ("money box") within the group of the Twelve. Its funds were used—without the mindset of condemned avarice—for their daily needs and the relief of the poor (John 12:5-7). The Lord fed the five thousand in the wilderness, blessing the five loaves and the two fish, but He also commanded that the *leftovers of the fragments* be gathered (Matt. 14:15-21; Luke 9:12-17). The Passover meal was prepared from the group's treasury (Luke 22:7-14). And when the Church was established after Pentecost, the holy Apostles gathered and responsibly managed the offerings of the faithful for the needs of the Christian community (Acts 4:3 ff.).

The Apostle Paul, through his teachings, supports those who suffer unjustly and establishes the material compensation for priests who should live from the gospel they preach (1 Cor. 9:7-14).

The example and preaching of Christ and the Apostles were followed by the apostolic and later Fathers, who had not only obligations as Christians and shepherds but also rights. They organised charitable work. They took care of covering spiritual and material needs. They erected not only churches but also buildings for social activities. With donations from the members of

the Church and the personal work of Christians, movable and immovable property was gradually acquired, thus facilitating its charitable work. Despite the occasional hostile attitudes of the state (initially Roman, later Byzantine and Ottoman) towards the Church, it maintained and increased (as will be explained later) its property—both with sacred rules (Apostolic Constitutions II 24, Apostolic Canons 36 and 37, Synodal: 15 of Ancyra, 34-35 of Antioch, 26 and 34 of Carthage, 34 of Chalcedon, etc.), and with state laws and regulations, this property acquired the element of "inalienability" and indeed "for eternity" (forever).

II

To whom does it belong, and how is it managed?

It is a misconception for some to believe that this property belongs to the Holy Synod, the Archbishop, the Metropolitans, or the abbots of the Monasteries. When we refer to ecclesiastical property, we generally mean the entirety of the property belonging to ecclesiastical legal entities, namely the 96 Metropolises of Greece, five or six hundred Monasteries, 9,024 parish Churches, several Pilgrimages, and the central Organizations of the Church. All of these, according to the provisions of Law 590/1977 "On the Statute of the Church of Greece," "in terms of their legal relations," constitute legal entities of public law. As legal entities, they are managed by Councils formed as prescribed by State laws. Excluding the Abbot Councils lay Members also participate in all other Councils, often holding a majority.

Ecclesiastical property primarily refers to monastic property (movable and, predominantly, immovable). This is categorised into "protected" and "disposable" or "liquidation," as defined by legislation from 1930-31 when the administration and management of the "disposable" property were entrusted to the ODEP (Organization for the Administration of Ecclesiastical Property). The "protected" property remains under the ownership, possession, and control of the Monasteries.

III

How was it acquired?

The Church, as a divine-human organisation, has existed for 20 centuries. No state or other institution in the world has such a long lifespan. At this point, we will pose a very simple question, which also contains the answer: In every era, even in our days—before the economic crisis broke out—if both spouses in a family worked for 30 or 35 years and managed their finances prudently, the result would be that they would have acquired their own home (even an

apartment), owned one or two cars, a summer house, had some savings in a bank, and at the same time, their children would have received a good education or been satisfactorily settled. So if two working spouses can accumulate significant wealth in 3 or 4 decades, why do critics "wonder" and ask how the Church has amassed this wealth over 20 centuries? Let them be informed then:

In the early days of the Christian faith, *all who believed were of one heart and one soul... They had everything in common... Those who owned fields or houses sold them, brought the proceeds of what they sold, and placed it at the apostles' disposal* (Acts 4:32, 34-35). Later, the monks in the deserts or remote areas, where there were no people, cultivated the surrounding lands or used them for grazing domestic animals to secure their livelihoods. The rights they acquired to these lands were established during the Byzantine period, maintained by the Ottomans, and recognised legislatively by the modern Greek State. Particularly in Greek Byzantium, where monasticism thrived, the collaboration between Church and State favoured the monasteries' acquisition of significant real estate, mainly through donations from emperors, nobles, generals, etc., many of whom were also founders or benefactors, even abbots of large monasteries, after they had first resigned from their highest positions.

This property—typically consisting of uninhabited areas, as the population at that time was sparse—was preserved and even expanded during Ottoman rule (15th-19th centuries) due to the privileges granted by the conqueror Muhammad to the Patriarch. As George Frantziskos notes (in the Great Chronicle, 3,11), the Patriarch was "tax-exempt and untouchable by any opposition, both in terms of taxes and donations... he and the Patriarchs after him..., as well as all the bishops subordinate to him." And not only that! Because even sultans and other Ottoman officials granted large tracts of land to various monasteries, while childless Christians, in several cases, left their properties to churches or monasteries with the condition that their names be remembered "forever."

With this property, the monasteries had the opportunity to establish - during periods of relaxation of the sultan's authority - schools with renowned teachers of the nation, maintain the Greek language and letters and prepare and support the national uprising of 1821. Therefore, it was not coincidental that the Church, and especially the many monasteries that existed in the Hellenic territory, after the liberation and the establishment of the modern Greek state (1828), legally owned about 25% of the land (see Proceedings of the Plenary of the Greek Parliament, Session 2.4.1987, p. 5076). Here is how the immense property at that time, which belonged in ownership, possession, and control to the Church and its monasteries, was gradually removed through various state pressures, threats, schemes, expropriations, and seizures:

IV

How the plunder occurred

a. Dissolution of 416 monasteries and plunder of their property. The foreign and Protestant regency of Otto, advocating the view that ecclesiastical property constitutes a treasure inherited from the ... ancestors of the Greek nation (!) and disregarding the invaluable contribution of the monasteries to the earlier and more recent struggles, with royal decrees of 1833 and 1834 dissolved 416 monasteries and allocated their movable and immovable property for the establishment of the "Ecclesiastical Fund." However, the Fund that was established operated in such a non-transparent and superficial manner that ultimately, there was a plundering of ecclesiastical property, while the savvy individuals of the time were selling in the markets, for their own account, the sacred vessels, relics, and the remains of saints (see D. Vagiakakou, *Contribution to the ecclesiastical history of Mani*, 1956, p. 4 et seq.). In 1843 (ten years after its establishment), this sinful Fund came under the administration and management of the Ministry of Finance of the State, and its resources were allocated to settle its own needs... Even "all the expenses of the University [of Athens], this Fund covered the expenditures" (expenses), that is, from the proceeds of the sale of monastic estates.

b. Compulsory expropriation of 1836. With the Royal Decree of 20.5/1.6.1836 "regarding ecclesiastical properties," compulsory expropriation (without compensation) was carried out against other vast properties and those in operation of Monasteries, supposedly "for the sake of pious works and the construction of churches and charitable institutions" (see Κων. Μ. Ράλλη, *The expropriation of ecclesiastical property*, 1903, pp. 28-30, 51-52). A heavy indirect taxation was imposed on the remaining property, which, when it could not be paid, led to public auctions!

c. The "agrarian" and other laws of the 2nd and 3rd decades of the 20th century. The expropriation imposition of the modern Greek State on ecclesiastical property continued to show its ruthless face even in more recent years, especially after the Balkan Wars of 1912-13. Thus, with Laws 1072/1917 and 2050/1920 (known as the "agrarian law"), as well as other subsequent laws (e.g., 2189), compulsory expropriation of monastic properties were imposed, sometimes for the resettlement of refugees or landless individuals and other times - vaguely - for reasons of "obvious necessity and public benefit." And since numbers are generally more eloquent, we note what is revealed in the document under article 976/780/18.4.1947 from O.D.E.P. to the General Directorate of Public Accounting of the Ministry of Finance regarding the extent of the State's expropriation imposition: From 1917 to 1930, ecclesiastical properties valued at over 1,000,000,000 pre-war drachmas were expropriated. The State set this compensation amount, paid 40 million to the General Ecclesiastical Fund, and still owes 960 million! If the Ministry of Finance dares, it should calculate this outstanding debt, adjusting it to current prices with the appropriate interest increases, etc.

d. "Liquidation" under Law 4684/1931 and collapse. Despite the Church's objections, this law effectively mandated the liquidation of yet another large portion of ecclesiastical property. The funds collected were invested in "national securities and financial instruments" (do these perhaps remind us of modern bonds?); however, their value was nearly entirely depleted when our national economy collapsed during World War II, the foreign Occupation, and the subsequent civil war.

e. Further blows and the 1952 Convention. The 4th Revising Parliament (1946-50) and the Special Committee were tasked with drafting a Constitution stipulated in Article 143, which is the complete expropriation of all ecclesiastical property without compensation! The pretext? The restoration of landless cultivators and agricultural livestock farmers.

The Hierarchy reacted, and the attempt was unsuccessful, but the State, with Law No. 327/1947 and that of 29.10.1949, inflicted new blows. The government of Plastiras, while the Constitution of 1952 stipulated that "the prevailing** religion in Greece is Eastern Orthodoxy," raised the demand for ecclesiastical property to be granted to the State, even threatening to cut off the salaries of the priests (about which see on page 22 of this document).

The unbearable pressures from the State inevitably led to the signing of the agreement of 18.9.1952 "Contract for the redemption by the State of properties of the Orthodox Church of Greece for the restoration of tenant farmers and tenant agricultural livestock," which was ratified by the Decree of 26.9/8.10.1952 (Government Gazette 299 A'). This contract was burdensome for the Church, as it was forced to cede to the State 4/5 (80%) of its cultivated or cultivable agricultural property and 2/3 of the pastures. The compensation? Only 1/3 of the actual value and some urban properties/plots.

The crucial element in this Agreement, intentionally omitted by those with good intentions for obvious reasons, is that it includes the State's declaration that the expropriation in question is final and that there will not be any further expropriations. Furthermore, the State is committed to providing all necessary support (both material and technical) so that the Church can utilise its minimal remaining property.

Unfortunately, however, the State has proven unreliable in this commitment. With new administrative measures, it failed to provide support and prevented the Church from utilising what remained. State services have sometimes questioned ownership by demanding titles from periods when the State did not exist, at other times rejecting the validity or authority of imperial documents, patriarchal seals, and sultanic firman, or designating monastic lands as forested or "contested." In practice, these actions have hindered and continue to hinder the Church from utilising its limited property. The problem is further aggravated by the systematic promotion of

the impression that the Church possesses... vast wealth, which it allegedly does not use or exploit for the benefit of the people!

Moreover, it has proven not only unreliable but has also continued its attempts to seize the remaining property:

f. During the last 35 years. Since 1975, pressures for the so-called "separation of Church and State" have intensified, while in 1976, the then Minister of Education and Religious Affairs (Georgios Rallis) drafted a plan for the transfer to the State of 3/4 (75%) of the property. The Church was to retain the remaining 1/4 (25%). His attempt failed. His successor in the ministerial position (Ioannis Varvitsiotis) proposed a harsher plan: the State to take 4/5 (80%) and the Church to keep 1/5 (20%). This, too, was not implemented. In 1985, the Minister of Education (Ap. Kaklamanis) drafted a bill on "Regulation of Monastic Property Issues." The following year, the new minister (And. Tritsis) presented a 100-year Agreement plan for developing ecclesiastical property and its utilisation by agricultural cooperatives, yielding 10% to the Church and 5% to the State. Fortunately, this plan was also not implemented, considering the life and conduct of almost all the heavily indebted Cooperatives (with some exceptions...).

However, the then Minister Tritsis persisted. He drafted and brought to Parliament a bill, enacted as Law 1700/1987, marking the culmination of state imposition on the remaining ecclesiastical property.

Despite the reactions, the majority of the Parliament voted for the Law, the provisions of which would alter the rules governing the administration, management, and representation of monastic assets. The State would appoint the Administrative Council of the O.D.E.P. to oversee the management of ecclesiastical property while also intervening in the administration and management of parish churches, etc.

The fate of this Law is well known: The Council of State annulled the Act establishing the Council of O.D.E.P. (decision 5057/1987), and the State refrained from implementing Laws 1700/1987 and 1811/1988. Some monasteries appealed to the European Court of Human Rights for violations of these Laws concerning articles of the International Convention of Rome and its First Protocol. They were upheld, as the Court in its decision 10/1993/405/483/484/9.12.1994:
- Found that Law 1700 violated the fundamental rights of the monasteries regarding their property rights.

- Overturned the previous jurisprudence in favour of the State from Greek Courts and mandated full compliance with the Rome Convention.
- Declared that the monasteries - and thus the Church of Greece - are not state entities, even though they are legally classified as public law entities.

- It was clarified that the Monasteries could invoke any means of acquiring ownership of their property (including through adverse possession), given that "there is no land registry in Greece" and because it was impossible to register titles before 1856 and to record legacies and inheritances before 1846, and
- It resolved the dispute in favour of the holy Monasteries regarding the issue of "occupied" properties (those without legal titles) held by the Church based on the presumption of ordinary or extraordinary adverse possession.

Despite the "freezing" of these two Laws (1700 and 1811), in 1998, the General Secretariat of Forests attempted to activate the Convention stipulated by the Second Law, but without success. However, the issue of "church property" did not cease to be a topic of discussion, as occurred in 2000, when the public in Greece was anxious and unsettled about the issue of not recording religion on the new identity cards, or after 2009, when the economic crisis erupted, leading to the arrival of the International Monetary Fund, the European Union, and the European Central Bank [Troika], culminating in the signing of the "Memorandum...". Then, not unexpectedly, as it was anticipated, the debate over church property was continuously highlighted by the media, with those unaware of the facts (or those with good intentions) repeatedly bringing up the same issues while also introducing two new questions: Why should the State fund clergy, and why should the Church be exempt from taxation? Responses to these two questions are subsequently provided.

V

Why should The State pay clergy?

In times of crisis, it is expected that cries will be heard such as "the State pays the salaries of God's servants," "nowhere in the world are clergy public servants" (of course, since they are functionaries, like judges, educators, etc.), and some demand that their salaries be cut from the State Budget and that the Church take on the expense.

Looking back briefly on the issue, we note that until 1945, priests were compensated from the so-called contributions of the parishioners. At that time, Law A.N. 536/1945 was issued "Regarding the regulation of the remuneration of the Orthodox Parish Clergy of Greece, the method of their payment, and the coverage of the related expenses." And from 1.10.1945, not only did salaries begin, but also the "25% contribution on the gross receipts of the parish and brotherhood, as well as of the churches governed by special laws" (Article 2, § 2A). The 25% contribution was increased to 35% by A.N. 469/1968 provision but was abolished from 1.1.2004 (Article 15 of Law 3220/2004). It is noted that for 60 years, the Churches paid 25% and 35% of their contributions to the Public Funds quarterly.

Supporting the position that the State owes it to pay the parish priests and bishops of the Orthodox Church, among other things, we invoke two arguments:

a. After the Greek State expropriated, essentially without compensation, the vast majority of ecclesiastical property, it's obligated to uphold its commitment (see the Agreement of 1952, page 16 of this document) to provide the necessary support to the Church, as stipulated in the Constitution (both current and previous versions). Moreover, since the Church has been stripped of its property in the manner described, it is objectively impossible for it to bear the burden of the clergy's salaries.

b. The overwhelming majority of Greek citizens are members of the Church, regardless of how actively or consciously they participate. At the same time, they are also taxpayers. The State is obligated, from the taxes it collects, to cover its citizens' health, education, security, culture, sports, and other needs. This is why it builds and operates hospitals, schools, cultural and sports centres, and more. However, we, the taxpayer citizens, are predominantly Orthodox Christians. Just as we want and demand that the State provide us - with our taxes - with a teacher, a doctor, a judge, a police officer, and a defender of the homeland, we also expect it to pay the salaries of our priests and bishops to meet our psychological, spiritual, and metaphysical needs. If someone wishes to argue the opposite, it means they deny the psycho-spiritual essence of human beings.

VI

Why shouldn't the Church be taxed?

Misinformation in all its glory. A simple browsing of various websites on the Internet reveals the extent of lies, inaccuracies, and venom that permeate many of the posted texts. "The Church is the largest landowner in Greece, a major shareholder in businesses, and a large depositor," someone writes, without providing any evidence to support their claim. Another adds that the Church enjoys "a status of permanent tax exemption." But is this true? Certainly not. Because ecclesiastical legal entities of public law pay the Public Treasury whatever is determined by the laws set forth by the Hellenic Parliament. Thus, as this is being written (end of October 2011), the following applies and is implemented regarding the taxation of the Church:

1. "Income from leasing buildings and land by holy temples, holy metropolises, the holy monasteries of Mount Athos, the holy monastery of Patmos, the holy monastery of Sinai, the Apostolic Diaconate, the Holy Sepulchre, the Ecumenical Patriarchate of Constantinople, the Patriarchates of Jerusalem and Alexandria, the Holy Archdiocese of Cyprus, and the holy cross-bearing monasteries of Cyprus, as well as domestic legal entities that have been legally

established or are being established to pursue proven charitable purposes, and domestic charitable foundations, **are taxed at a rate of twenty per cent (20%)** (Article 12 § 4 of Law 3842/23.4.2010, Government Gazette 58, Issue A').

2. **Extraordinary Tax on Electrified Structured Surfaces (E.E.T.H.D.E.)** is imposed "for urgent reasons of national interest that consist in the immediate reduction of the fiscal deficit... on electrified structured surfaces for residential or commercial use..." **depending on the area of the structured surface, the height of the zone price, etc.** (Article 53 § 1-2 of Law 4021/3.10.2011, Government Gazette 218, Issue A'). This special tax does not apply to properties used by the Church "to perform their worship, educational, religious, and charitable work" (Article 53 § 5 b' and c' of the same Law and Article 29 § 1 paragraphs ia' and ic' of Law 3842/2010), an exception that also applies to the State, other public law entities, local authorities, and municipal enterprises.

It is understood, however, that the Church pays a special tax for its other properties.

3. **A tax rate of 3%** based on the objective value of real estate (excluding the exceptions mentioned above).

4. **A tax rate of 0.5%** on the value of inheritances and donations.

5. **Stamp duty and OGA contributions (2.40%)** on financial donations made by Christians to sacred temples for religious services.

6. It also withholds and **remits the following to the tax offices:**

a. Tax on the salaries of ecclesiastical employees
b. VAT at the prescribed rates for services and goods
c. Income tax of 8% on all service invoices
d. Income tax of 4% on all goods delivery notes and 1% on liquid fuels.

It should also be noted that many dioceses, churches, and monasteries have been incurring significant costs since 1.8.2011 for mailing periodicals that they send—usually for free—to many Christians as part of their pastoral work. This follows the issuance of Law 3986/1.7.2011 (Government Gazette A' 152) "Urgent measures for the implementation of the medium-term fiscal strategy framework 2012-2015," the provisions of which abolished the Special Tariff for publishers regarding postal fees.

In response to those who distort the truth, the concluding remarks of the Press Release from the Holy Synod (15.9.2011) concerning the taxation of the Church are also presented:

“The Church of Greece wishes to emphasise that **the exemption** from property tax for properties used for worship, religious, and charitable purposes has been **in effect** since 2008 **for all religions and denominations** with real estate in Greece. Furthermore, although its revenues have so far come from the resources of the faithful and are used for the maintenance of its religious and charitable institutions,*** **it has never requested any unequal tax treatment** concerning the other non-profit organisations in the country.”

Despite the expropriation and the seizure of the majority of its property, the Orthodox Church of Greece has not ceased to stand as a supporter of local communities, the needy, the sick, the imprisoned, the youth, and the elderly. Here is an entirely recent example: On July 19, 2011, an elderly Metropolitan of an island Diocese was buried. The secretary of the Holy Synod, who delivered the eulogy, said among other things:

Schools, kindergartens, sports facilities, labour and housing projects, institutions, and cultural centres have been established or operate in areas of ecclesiastical or monastic property, which, at the urging of our Bishop, **have been provided free of charge** for this purpose. Even the opening of roads and the creation of squares have been carried out in ecclesiastical spaces at the encouragement of our blessed Metropolitan for the benefit of the poor and the broader social community. Behold how the Church makes use of its property!

For this reason, let the inaccuracies and falsehoods regarding ecclesiastical property, Church taxation, and Orthodox clergy salaries finally end.

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*The data comes from the credible study "Ownership Status and Utilization of Agricultural Land in Greece" (by Th. Tsoumas and D. Tasioulas), published by the Agricultural Bank, Athens 1986. This study includes many tables and statistical data.

** This Constitution, as well as the subsequent ones, recognises the Orthodox Church as the "prevailing" religion, not in a quantitative "but also a qualitative sense, negated in its provision to remain prevailing" (K. Ramiotis).

*** Those which exceed 400 throughout Greece.